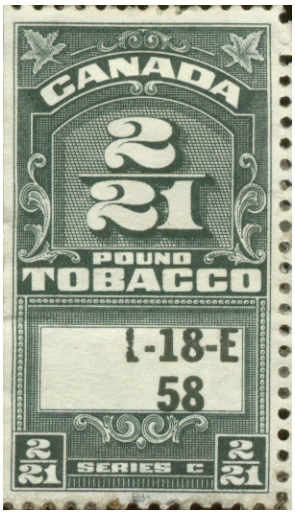
--- 2/21st Pound - “Tuckett Tobacco”, Hamilton —

Prior to the tabling of the 1st Wartime Budget in September 1939, the definitive 2/21st pound **RN-22** was already in circulation. The hidden letters on the stamp are (H-P). Apparently, pre-war, the size was intended for sale in the City of Montreal (and its environs) which on July 1st 1935 had enacted a 2% municipal retail sales tax, with any fraction of a tax-cent counting as a whole cent. Across Canada, the larger 1/10th pound pouch was being sold at the same price.



RN-22 - 2/21st pound, perforated 11, coded **1-18-E / 58** by “Tuckett Tobacco” in May 1938

[RN-22]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1938	**---**	**---**	**---**	**---**	**58**	**68**	**78**	**88**	**98**	**---**	**118**	**128**
1939	**---**	**BJA**	**CJA**	**AJB**	**BJB**	**---**	**AJC**	**BJC**	**CJC**	**---**	**---**	**---**

Under the 1st Wartime Budget of September 13th 1939 the *excise duty* on manufactured tobacco was increased from 20¢ to 25¢ per pound. The production of the 2/21st pound pouch continued.

[RN-22]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	**AJD**	**---**	**---**
1940	**---**	**BKA**	**---**	**---**	**---**	**---**						

Under the 2nd Wartime Budget of June 23rd 1940 the *excise duty* on manufactured tobacco was increased from 25¢ to 35¢ per pound, and production of the 2/21st pound pouch continued. Since the Province of Quebec (abolishing all previous tobacco taxes) had enacted a 10% tobacco tax on July 1st 1940, I feel that the 2/21st pound pouch was now destined for Quebec sales.

[RN-22]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**CKC**	**AKD**	**---**	**BKD**
1941	**---**	**BLA**	**---**	**---**	**BLB**	**---**	**---**	**---**	**---**	**---**	**BLD**	**---**
1942	**AMA**	**---**	**---**	**---**	**---**	**CMB**	**---**	**---**	**---**	**---**	**---**	**---**

When the Budget of June 1942 (while maintaining the excise duty at 35¢ per pound) imposed an added excise tax of 1¢ per ounce, or fraction thereof, on manufactured tobacco "Tuckett Tobacco" surcharged their *on-hand* sheets of RN-22 with their tall E's 3 mm. three-line red Gothic **2¢ / EXCISE / TAX** as **RN-118**. In 1943 the same surcharge is found in black ink **2¢ / EXCISE / TAX** as **RN-127**.

RN-118 - **2¢ / EXCISE / TAX** on 2/21st pound, perf 11, surcharged by "Tuckett Tobacco" for the June 1942 Budget

RN-127 - **2¢ / EXCISE / TAX** on 2/21st pound, perf 11, coded **1-18-E / ANA** by "Tuckett Tobacco" in January 1943

[RN-127]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	—	---	---	---	---	---	---	---	---	---
1943	ANA	BOA	---	---	—	---	---	---	---	---	---	---

For general distribution under the 1942 Budget BABN surcharged sheets of RN-22 with their three-line 6 and 3 mm. red Gothic **2c. / EXCISE / TAX** as **RN-138**.

RN-138 - RN-22 surcharged **2c. / EXCISE / TAX** by BABN for the June 1942 Budget, coded **1-18-E / BOA** by "Tuckett Tobacco" in February 1943

[RN-138]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	—	---	---	---	---	---	—	---	---	---	---
1943	---	BOA	---	---	---	---	---	---	---	---	---	---

When the Budget of March 1943 doubled the *excise tax* to 2¢ per ounce, or fraction thereof, "Tuckett Tobacco" re-surcharged their *on-hand* sheets of RN-138 as the company provisional **RN-179**.

To keep production moving, sheets already prepared for use under the 1942 Budget coded **1-18-E / COA** in March 1943, were *hand-stamped* with a sloppy 6 mm. light blue **4¢** as **RN-169**, later in the week they were *stencilled* with **4¢** plus **1-18-E / COA** on top of **1-18-E / COA**. Finally undated copies were *stencilled* with **4¢** plus **1-18-E / COA**. The illustrated *hand-stamped* copy originally was a remnant stamped for February 1942. Evidently the 2/21st pound pouch was not a big seller.

RN-169 - RN-138 with a *hand-stamped* re-surcharge **4¢** over **1-18-E / BOB** by "Tuckett Tobacco", actually in March 1943
RN-179a - RN-138 with a *one-time* chalky-blue re-surcharge **4¢** plus **1-18-E / BOB** by "Tuckett Tobacco" in May 1943

[RN-179]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	BOA	COA	---	BOB	---	---	---	---	---	---	---

Under the Budget of March 1943 BABN also re-surcharged RN-138 with their dark blue 7 mm. Gothic **4c.** killer as **RN-199**.

RN-199 - RN-138 re-surcharged **4c.** by BABN for the March 1943 Budget, coded **1-18-E / BOB** by "Tuckett Tobacco" in May 1943

[RN-199]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	BOB	COB	---	---	—	---	---	---

For general distribution under the Budget of March 1943, BABN surcharged **RN-22** with a 6 and 3 mm. three-line red Gothic **4C. / EXCISE / TAX** as **RN-213**. The 1944 copy, **CBPD**, seems to be a stenographer's stencilling error.

RN-213 - RN-22 surcharged **4C. / EXCISE / TAX** by BABN for the March 1943 Budget, coded **1-18-E / BOB** by "Tuckett Tobacco" in May 1943

RN-213 - RN-22 coded **1-18-E / CBPD** by "Tuckett Tobacco" in December 1944

[RN-213]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	BOB	COB	AOC	BOC	---	AOD	BOD	COD
1944	APA	---	CPA	---	---	---	APC	BPC	CPC	---	BPD	CPD
1945	ASA	BSA	---	---	---	---	---	BSC	---	ASD	---	---
1946	---	---	---	ATB	---	---	ATC	---	---	---	---	---
1947	---	---	—	---	---	---	---	---	—	---	---	---

Apparently this was the *end-of-use* for the 2/21st pound stamp by "Tuckett Tobacco".

The cancellation collection does not contain a "Tuckett Tobacco" cancelled copy of **RN-253** (the *new Series C* with blue denominations), or a "Tuckett Tobacco" cancelled copy of **RN-283** (with black denominations).

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 1-18E \ 2-21st pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 25th 2013, JBH